

Christopher R. Barclay, Trustee
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Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF CALIFORNIA

In re:)	Case No. 20-01333-CL7
)	
)	Chapter 7
ANIELLO JOSEPH PALLANTE, JR.,)	
)	EX PARTE APPLICATION OF
Debtor.)	TRUSTEE FOR AUTHORITY TO
)	EMPLOY BAKER TILLY US, LLP TO
)	ACT AS ACCOUNTANTS AND
)	CONSULTANTS TO THE ESTATE;
)	DECLARATIONS OF CHRISTOPHER R.
)	BARCLAY AND JERE G. SHAWVER;
)	AND EXHIBITS

[11 U.S.C. § 327 (a)]

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**TO THE HONORABLE CHRISTOPHER B. LATHAM, UNITED STATES BANKRUPTCY
JUDGE:**

Christopher R. Barclay, chapter 7 trustee (“Applicant” or “Trustee”), of the bankruptcy estate (“Estate”) of Aniello Joseph Pallante, Jr. (“Debtor”), hereby seeks authority to employ Baker Tilly US, LLP (“Baker Tilly”) as accountants and consultants to the Estate. In support thereof, Applicant represents that:

1. Debtor filed a voluntary Chapter 7 bankruptcy petition on March 9, 2020 (“Petition Date”). Applicant was appointed as the duly appointed, qualified and acting Chapter 7 trustee of the Debtor.

2. Following his appointment, Applicant investigated the nature and extent of the Estate's interest in non-exempt real and personal property and Debtor's claims of exemption thereto, which include Debtor's residence, Debtor's vehicles, a bitcoin account, and an Ameritrade brokerage account. Debtor has a large tax lien in favor of the Internal Revenue Service (“IRS”) that encumbers much of those assets. Applicant has reached an agreement with Debtor whereby Debtor agrees to pay the Estate \$112,000.00 in unencumbered funds in full resolution of all issues related to Debtor’s assets. Applicant intends to seek Court approval of the settlement with Debtor once the settlement agreement is finalized.

3. Trustee’s negotiations with Debtor included a detailed analysis of the tax consequences associated with a liquidation of Debtor’s non-exempt assets and interplay of the tax impact of Debtor’s discharge. Accordingly, Applicant requires the assistance of skilled insolvency tax accountants/consultants to advise him regarding such matters and also requires assistance to file any necessary Federal and state tax returns and obtain requisite tax clearances.

4. Baker Tilly is a full-service accounting, tax and advisory firm headquartered in Chicago, Illinois. As a result of the combination with Squar Milner, Baker Tilly now operates in more than 65 offices in 21 states throughout the United States and projects its annual revenues as approximately \$1 billion. The combined firm has more than 400 partners and 4,200 employees. Baker Tilly is also a member of a global accounting network called Baker Tilly International that is headquartered in London, United Kingdom.

1 5. Based on the complexities associated with administering Debtor's case, Trustee has
2 determined that he requires the assistance of accountants and consultants. Accordingly, Applicant
3 wishes to employ Baker Tilly as his accountants and consultants to the Estate.

4 6. Applicant has defined the following terms regarding Baker Tilly's employment:
5 a. Stacy Elledge Chiang is the accountant at Baker Tilly who will be primarily
6 responsible for the services provided by Baker Tilly.
7 b. The Estate will be the source of funds for compensating Baker Tilly for services
8 and reimbursing Baker Tilly for expenses.
9 c. Applicant will pay Baker Tilly from funds of the Estate, for its fees and expenses
10 for services pursuant to the same terms by which the Applicant will pay its other
11 professionals in the case; that is after notice, application, and a hearing.

12 7. Because of Baker Tilly's experience in bankruptcy and accounting matters Applicant
13 believes that Baker Tilly is qualified to provide the following services as appropriate and without
14 limitation:

15 a. Advice and services regarding the Estate's tax liabilities and assistance with
16 preparation of the Estate's annual federal and state tax returns, as required;
17 b. Other accounting, professional tax services and consulting services as required
18 by the Applicant pertaining to this chapter 7 case;
19 c. Such other services and consulting services as may be requested by the Applicant
20 and permitted by the United States Bankruptcy Court for the Southern District of
21 California.

22 8. Applicant desires to employ Baker Tilly as accountants and consultants under 11
23 U.S.C. § 327(a), which provides:

24 Except as otherwise provided in this section, the trustee, with the court's
25 approval, may employ one or more attorneys, accountants, appraisers,
26 auctioneers, or other professional persons, that do not hold or represent an
27 interest adverse to the estate, and that are disinterested persons, to represent or
28 assist the trustee in carrying out the trustee's duties under this title.

1 9. The Applicant and Baker Tilly have agreed to the terms of the engagement letter
2 attached to the Declaration of Jere G. Shawver as **Exhibit B**.

3 10. Based on the attached declarations, Applicant believes Baker Tilly is disinterested
4 within the meaning of 11 U.S.C. § 101(14) on the matters on which it is to be employed.

5 11. Baker Tilly understands that its fees and costs are subject to court approval after notice
6 and a hearing. Baker Tilly will seek approval of reasonable compensation for its actual, necessary
7 services and reimbursement of its actual, necessary expenses incurred in representing the Applicant in
8 this chapter 7 case pursuant to 11 U.S.C. §§ 330 and 331.

9 12. The source of payment of Baker Tilly's fees and costs will be the funds available in the
10 Debtor's bankruptcy estate.

11 13. Stacy Elledge Chiang will be the professional primarily responsible for performing
12 accounting services for the Applicant in this chapter 7 case. Ms. Elledge Chiang's assigned hourly
13 rate is currently \$395.00. Other professionals may also perform services during the course of this
14 engagement at their customary hourly rates. Upon any periodic adjustment in Baker Tilly's assigned
15 rates, the firm may charge the Applicant the adjusted rates.

16 14. For all of the foregoing reasons, Applicant believes it is in the best interest of the Estate
17 that the Court approves the employment of Baker Tilly as accountants and consultants to the Estate on
18 the terms and conditions set forth in this application.

19 15. WHEREFORE, Applicant requests that he be authorized to employ Baker Tilly as
20 accountants and consultants to the Estate under 11 U.S.C. § 327(a).

21
22 DATED: June 2, 2021

Respectfully Submitted,

23
24 /s/ Christopher R. Barclay

25 _____
Christopher R. Barclay, Chapter 7 Trustee

DECLARATION OF CHRISTOPHER R. BARCLAY

I, Christopher R. Barclay, declare:

1. I have personal knowledge of the facts stated in this declaration, and if called as a witness, I could and would testify competently to these facts under oath, except as to matters which are stated on information and belief, and as to these facts, I am informed and believe that they are true.

2. Debtor filed a voluntary Chapter 7 bankruptcy petition on March 9, 2020 ("Petition Date"). I was appointed as the duly appointed, qualified and acting Chapter 7 of Debtor.

3. Following my appointment, I investigated the nature and extent of the Estate's interest in non-exempt real and personal property and Debtor's claims of exemption thereto, which include Debtor's residence, Debtor's vehicles, a bitcoin account, and an Ameritrade brokerage account. Debtor has a large tax lien in favor of the Internal Revenue Service ("IRS") that encumbers much of those assets. I have reached an agreement with Debtor whereby Debtor agrees to pay the Estate \$112,000.00, in unencumbered funds, in full resolution of all issues related to Debtor's assets. I intend to seek Court approval of the settlement with Debtor once the settlement agreement is finalized.

4. My negotiations with Debtor included a detailed analysis of the tax consequences associated with a liquidation of Debtor's non-exempt assets and interplay of the tax impact of Debtor's discharge. Accordingly, I require the assistance of skilled insolvency tax accountants/consultants to advise me regarding such matters and I require the assistance of accountants/consultants to file any necessary Federal and state tax returns and obtain requisite tax clearances.

5. Accordingly, I believe it is necessary and beneficial to the Estate that I employ a consulting firm with particular experience in chapter 7 administration, liquidations, business transactions and tax consulting to assist with my administration of Debtor's case. I wish to employ Baker Tilly as my accountants and consultants herein, at the expense of Debtor's Estate, to assist me with the administration of this case. I believe that this case warrants the retention of an accounting and consulting firm with both bankruptcy and general accounting expertise. I believe Baker Tilly fits this profile and furthermore, has the professional resources to respond to the demands associated with this case.

1 6. Because of Baker Tilly's experience in bankruptcy and accounting matters, I believe
2 that Baker Tilly is well qualified to specifically provide the following services including, but not
3 limited to, the following:

- 4 a. Advice and services regarding the Estate's tax liabilities and assistance with
5 preparation of the Estate's annual federal and state tax returns, as required;
6 b. Other accounting, professional tax services and consulting services as required
7 by the Applicant pertaining to this chapter 7 case;
8 c. Such other services and consulting services as may be requested by me and
9 permitted by the United States Bankruptcy Court for the Southern District of
10 California.

11 7. Baker Tilly/Squar Milner has been employed in numerous bankruptcy cases by debtors,
12 creditors, and trustees to provide financial, accounting and tax related analysis and consulting services.
13 Therefore, Baker Tilly has the necessary qualifications and experience to carry out various financial,
14 accounting and consulting duties in this case. The billing rates charged to the Estate do not exceed
15 the rates which would be charged for comparable work by other accounting firms in Southern
16 California.

17 8. Baker Tilly and I have mutually agreed that this application, including exhibits,
18 constitutes the written agreement concerning the terms of Baker Tilly's employment and this
19 application and resultant order shall govern the terms of Baker Tilly employment by me.

20 9. Based on the attached declaration of Jere G. Shawver, I am informed and believe that
21 Baker Tilly is disinterested within the meaning of 11 U.S.C. § 101(14).

22 10. As a former panel trustee in the Central District of California, Riverside Division, and
23 a current panel trustee in the Southern District of California, working on a number of active asset cases
24 assigned to me by the court, I currently employ a number of different professionals in connection with
25 these active asset cases, including Squar Milner (the firm recently combined with Baker Tilly, with
26 Baker Tilly being the surviving entity). My employment of Squar Milner in other unrelated cases does
27 not give Baker Tilly an adverse interest to the Estate and does not affect Baker Tilly's
28 "disinterestedness" as required by section 327 of the Bankruptcy Code.

DECLARATION OF JERE G. SHAWVER

I, JERE G. SHAWVER, declare:

1. The matters stated herein are true and correct and within my personal knowledge. If called as a witness, I could and would competently testify thereto.

2. I am a Certified Public Accountant and the Managing Partner–Assurance and Risk of Baker Tilly US, LLP (“Baker Tilly”). I am authorized to make this declaration on behalf of the Baker Tilly.

3. The Trustee wishes to employ Baker Tilly as his accountants and consultants herein, at the expense of the Debtor’s Estate, to assist the Trustee with financial, accounting, tax and consulting issues related to this chapter 7 case and generally, with administration of the bankruptcy estate.

4. Baker Tilly is a full-service accounting, tax and advisory firm headquartered in Chicago, Illinois. As a result of the combination with Squar Milner, Baker Tilly now operates in more than 65 offices in 21 states throughout the United States and projects its annual revenues as approximately \$1 billion. The combined firm has more than 400 partners and 4,200 employees. Baker Tilly is also a member of a global accounting network called Baker Tilly International that is headquartered in London, United Kingdom.

5. A statement of qualifications describing the San Diego bankruptcy team’s service as well as the biographical information of its professionals is attached hereto as **Exhibit A**. The terms and conditions of Baker Tilly’s employment and the hourly rates of Baker Tilly professionals likely to work on this case and a schedule of out-of-pocket costs are set forth in the engagement letter attached hereto as **Exhibit B**. Stacy Elledge Chiang will lead this engagement.

6. Under my direction, Baker Tilly professionals have conducted a conflicts search for this engagement. Baker Tilly’s review consisted of queries of the parties listed on **Exhibit C** of its internal computer databases containing names of individuals and entities that are present or recent and former clients of Baker Tilly to identify potential relationships. A summary of the potential relationships that Baker Tilly was able to identify using its reasonable efforts is reflected in **Exhibit D** attached hereto. On an ongoing basis, Baker Tilly will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below.

1 7. Baker Tilly also sent an email of the parties-in-interest to its partners, principals and
2 directors seeking both personal and professional contacts. Those contacts are also listed on **Exhibit**
3 **D** attached hereto.

4 8. Baker Tilly's systems do not contain the names of all the individual attorneys with
5 whom we have worked unless they are, themselves, clients. Further, Baker Tilly's systems may not
6 include the names of all adverse parties or their counsel.

7 9. Additionally, it is possible that some of the attorneys and law firms listed on **Exhibit**
8 **C** have been or are adverse to Baker Tilly's clients in other unrelated matters. I believe that any such
9 connections do not give Baker Tilly an adverse interest to the Debtor and its bankruptcy estate and do
10 not affect Baker Tilly's disinterestedness, as required by Bankruptcy Code section 327.

11 10. Baker Tilly has in the past been retained by, and presently provides and likely in the
12 future will provide services for, certain creditors of the Debtor, other parties-in-interest and their
13 respective attorneys and accountants in matters unrelated to such parties' claims against the Debtor or
14 interests in this chapter 7 case. Baker Tilly currently performs, has previously performed or may have
15 performed such services for the entities listed in **Exhibit C**, however, except as disclosed herein, such
16 services, to the extent performed by Baker Tilly, are unrelated to the Debtor or its chapter 7 case.

17 11. As part of its practice, Baker Tilly appears in many cases, proceedings, and transactions
18 involving many different law firms, financial consultants, accountants, and investment bankers in
19 matters unrelated to this chapter 7 case. Baker Tilly has not identified any material relationships or
20 connections with any law firm, financial consultant, accountant, or investment banker involved in this
21 chapter 7 case that would cause it to be adverse to the Debtor, the Debtor's estate, any creditor or any
22 other party-in-interest, or that would otherwise affect Baker Tilly's judgment or ability to perform
23 services for the Trustee.¹

24 12. Baker Tilly has not provided, and will not provide, any professional services to any of
25 the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any
26 matter related to this chapter 7 case.

28 ¹ From time to time, Baker Tilly hires attorneys in the ordinary course of its businesses. No firm has been retained regarding any issues in this matter.

1 13. Baker Tilly is the United States member firm of Baker Tilly International, a cooperative
2 of member firms, each a separate legal entity, located worldwide. Only Baker Tilly is being retained
3 in this matter. Baker Tilly cannot assure that an engagement will not be accepted by a foreign member
4 firm of Baker Tilly International for another party that may bear upon Baker Tilly's engagement by
5 the Trustee. However, to the extent Baker Tilly is aware of such engagement and believes such
6 engagement may bear upon Baker Tilly's engagement by the Trustee, Baker Tilly will file a
7 supplemental declaration with the bankruptcy court.

8 14. Baker Tilly has not provided services to the Debtor. With the exception of the few
9 connections or potential connections shown on **Exhibit D**, to the best of my knowledge, neither Baker
10 Tilly nor any of its principals, associates, or employees has any interest in or connection with the
11 Debtor, creditors or other parties-in-interest.

12 15. Accordingly, I believe that Baker Tilly's services to the parties shown as connections
13 or potential connections on **Exhibit D** do not give Baker Tilly an adverse interest to the Debtor and
14 its bankruptcy estate and therefore do not affect Baker Tilly's disinterestedness, as required by
15 Bankruptcy Code section 327. In addition, no principal, associate, or employee of Baker Tilly holds
16 or represents any adverse interest to the Debtor and its bankruptcy estate. Therefore, I believe that
17 Baker Tilly is disinterested within the meaning of Bankruptcy Code section 327.

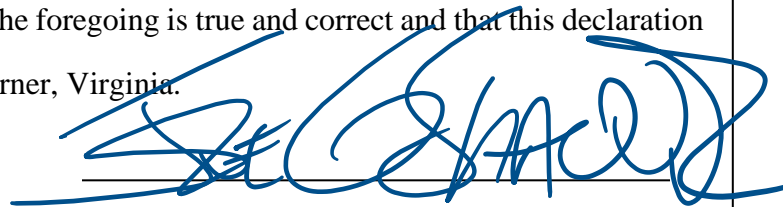
18 16. Based upon the results of the Baker Tilly's conflicts search as well as this supplemental
19 conflicts search, I observe and conclude that Baker Tilly holds no interest adverse to the Debtor, its
20 attorneys and accountants, creditors and other parties-in-interest and their respective attorneys and
21 accountants, the United States Trustee, or any other person employed in the Office of the United States
22 Trustee. Therefore, I believe that Baker Tilly is a disinterested person within the meaning of
23 Bankruptcy Code sections 101(14) and 327 and has met the disclosure requirements of Rule 2014(a).

24 17. I will continue to monitor the parties involved in this case as it proceeds and, and, if
25 necessary, file a supplemental declaration of disinterest notifying the bankruptcy court of any actual
26 or potential conflict.

27 18. The Trustee and Baker Tilly have mutually agreed that Application, with exhibits, and
28 the resultant order shall be the written agreement governing Baker Tilly's employment in this matter.

1 19. The Trustee began seeking accounting services from Baker Tilly on or about April 19,
2 2021.

3 I declare under penalty of perjury that the foregoing is true and correct and that this declaration
4 was executed on June 2, 2021 at Tysons Corner, Virginia.

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7 JERE G. SHAWVER, CPA CGMA
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The Firm

Baker Tilly US, LLP is a full-service accounting, tax and advisory firm headquartered in Chicago, Illinois. Baker Tilly operates in more than 65 offices in 21 states throughout the United States and projects its annual revenues as approximately \$1 billion. Baker Tilly is also a member of a global accounting network called Baker Tilly International that is headquartered in London, United Kingdom. The San Diego Bankruptcy and Litigation Consulting Practice is a part of the firm's Global Forensics & Litigation Services team and is comprised of experienced, seasoned professionals with acknowledged expertise and credentials in the bankruptcy field. Department members have served as fiduciaries, bankruptcy examiners, mediators, crisis managers, reorganization consultants and as accountants to trustees, debtors, creditors and creditors' committees. The firm provides a full range of services including:

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|---|--------------------------|
| ▪ Audit and Accounting Services | ▪ Expert Witness |
| ▪ Tax Planning and Compliance | ▪ Business Valuation |
| ▪ Estate Planning | ▪ Financial Planning |
| ▪ Business Consulting | ▪ IT Consulting |
| ▪ Bankruptcy and Workout Services | ▪ Mergers & Acquisitions |
| ▪ Dispute Resolution/Litigation Support | ▪ Recapitalizations |
| ▪ Assignment for the Benefit of Creditors | ▪ Receiverships |
| ▪ Management Consulting | ▪ Real Estate Practice |
| ▪ Fraud Investigation & Forensic Accounting | ▪ Government Reporting |

Each partner of the firm is highly credentialed and has over fifteen years of experience with each having gained additional expertise in, and responsibility for, specific areas of the firm's practice.

The Bankruptcy and Litigation Consulting Practice

The San Diego Bankruptcy and Litigation Consulting Practice is comprised of experienced, seasoned professionals with acknowledged expertise and credentials in the bankruptcy field. Most of our senior insolvency professionals have earned the Certified Insolvency and Restructuring Advisor (CIRA) designation conferred by the Association of Insolvency Restructuring Advisors (AIRA) in recognition of their proficiency, expertise and experience. Department members have served as Trustees, Bankruptcy Examiners, Mediators, and Crisis Managers, and as accountants to Trustees, Debtors, Creditors and Creditors' Committees. Our broad base of experience helps produce the desired results in such areas as: bankruptcy specific services, economic and financial analysis, expert testimony, litigation support, forensic

accounting, forensic investigation and analysis, tax reporting and analysis, valuation, real estate and strategic consulting to a range of enterprises.

The Professionals

Stacy Elledge Chiang is a director in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Elledge has extensive experience providing financial analysis and consulting services primarily in the areas of insolvency and reorganization as well as other litigation and dispute matters. Her experience with receivership, chapter 11 and chapter 7 cases includes review and analysis of the Debtor's financial condition, investigation of claims and potential avoidable transfers, solvency analyses, forensic accounting and asset tracings, preparation of monthly operating reports, analyses of reorganization and liquidation plans and development of pleadings, reports and declarative testimony. Ms. Elledge serves various parties, including trustees, receivers, debtors, and creditors in cases throughout southern California. Additionally, Ms. Elledge previously provided auditing and accounting services for clients in various industries.

Prior to joining Baker Tilly, Ms. Elledge was a partner at Squar Milner LLP, a director at LECG, LLC, a shareholder at Mack|Barclay Inc. and an experienced staff analyst for Arthur Andersen.

Education

University of Illinois, Urbana-Champaign - BS Accountancy (Highest Honors)

Professional Credentials

Certified Public Accountant, California

Certified Public Accountant, Illinois

Certified in Financial Forensics

Certified Insolvency and Restructuring Advisor

(Zolfo, Cooper Gold Medal Award Recipient, AIRA)

Member, American Institute of Certified Public Accountants

Member, Association of Insolvency and Restructuring Advisors

Member, California Bankruptcy Forum

Member, San Diego Bankruptcy Forum (Treasurer, 1999 – 2001)

Associate Member, San Diego County Bar Association

Marsha Eileen Castle is a senior manager in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Castle's experience includes receivership, chapter 11 and chapter 7 cases in which the firm has been retained to provide services to receivers, trustees, creditors and debtors. Ms. Castle's responsibilities include providing tax compliance, research and consulting services for clients in various financial and business industries. Ms. Castle's experience prior to joining the Squar Milner team included investigative and forensic accounting, team leader/liaison and fraud examiner on various Ponzi scheme and fraud investigations. Ms. Castle worked closely with the Federal Bureau of Investigation, the Securities and Exchange Commission, the U.S. Attorney's office and counsel in support of their investigations and prosecutions.

The Professionals (Continued)

Additionally, Ms. Castle is versed in Sarbanes-Oxley implementation, testing and remediation and project management.

Prior to joining Baker Tilly, Ms. Castle was a senior manager at Squar Milner LLP, a senior managing consultant at LECG, LLC, a director of tax at Hays Financial Consulting, an independent consultant and a senior tax analyst at KPMG, LLP.

Education

West Texas A&M University - BA Accounting

Professional Credentials

Certified Public Accountant, California

Certified Public Accountant, Florida

Certified Public Accountant, Georgia

Certified Public Accountant, Texas

Certified Fraud Examiner

Certified Insolvency and Restructuring Advisor

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency and Restructuring Advisors

Member, California Bankruptcy Forum

Member, California Receivers Forum

Member, San Diego Bankruptcy Forum

Member, San Diego Chapter of Association of Certified Fraud Examiners

Nicole Calvillo is a supervisor in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Calvillo's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, creditors, and debtors.

Prior to joining Baker Tilly, Ms. Calvillo was a supervisor at Squar Milner LLP and an associate at LECG, LLC.

Education

San Diego State University - BS Business Administration (Emphasis in Accounting)

Marjaneh Hernandez is a paraprofessional in the San Diego Bankruptcy and Litigation Consulting Practice. Ms. Hernandez's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, creditors, and debtors.

Prior to joining Baker Tilly, Ms. Hernandez was paraprofessional at Squar Milner LLP and a case assistant at LECG, LLC and at Mack|Barclay Inc.

Education

University of California Irvine - BA Film and Media Studies

The Professionals (Continued)

Katherine Gough is a Partner in the firm's Bankruptcy and Litigation Consulting Practice. She has experience in all aspects of accounting. Katherine specializes in forensic accounting, bankruptcies, receivership management and as a consultant on litigation matters. Katherine's investigative expertise has assisted in the recovery of assets in complex matters, including various Ponzi scheme and fraud investigations. Her analytical and investigative experience has also afforded her the ability to provide assistance to governmental agencies and corporations seeking support in bankruptcy situations and/or fraud investigations.

Ms. Gough has been responsible for many of the Firm's cases involving fraud detection and analysis, including all of the Firm's engagements regarding Ponzi schemes. She frequently works with investigators from the Federal Bureau of Investigation, Internal Revenue Services, U.S. Attorneys' Office, and U.S. Postal Inspector's Office, providing them with findings and supporting evidence for their respective investigations and prosecutions.

Prior to joining Baker Tilly the firm, Ms. Gough was a financial analyst at Olen Properties, a publicly held manufacturing company.

Professional Credentials

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency and Restructuring Advisors

Member, Orange County Bankruptcy Forum

Member, Inland Empire Bankruptcy Forum

Member, California Bankruptcy Forum

Member and Past Board Member, International Women's Insolvency and Restructuring Confederation

Michael K. Green is the Managing Partner of the San Diego office. He is a partner in Baker Tilly's Audit and Assurance Services Department. Mr. Green was named a finalist in the 2013 "Top Influential Business Service Provider Category."

Prior to joining Baker Tilly, Mr. Green was a managing partner at Squar Milner LLP, was the COO and CFO for several public and private technology companies and was directly responsible for all finance, accounting, IT, human resources, manufacturing, sales and marketing and operational matters. He is a proven senior corporate executive with over 20 years of international finance, business and accounting experience. Mr. Green has raised over \$100 million in various types of public and private financings and has extensive merger, acquisition and licensing experience.

Before becoming a CFO, Michael spent 13 years with Price Waterhouse in various offices in the United States and Australia. He co-authored the Price Waterhouse guidebook titled "Taking Your Company Public," and the Price Waterhouse lecture series titled "Initial Public Offerings for Smaller Businesses." He also served as the Senior Manager in charge of their High Technology Industry Services Group in Boston.

The Professionals (Continued)

Education

Bachelor of Business Studies, New South Wales Institute of Technology, Sydney, Australia

Professional Credentials

Certified Public Accountant, California

Member, American Institute of Certified Public Accountants

Member, California Society of Certified Public Accountants

Member, Association of Biotechnology Financial Officers

Member, CFO Roundtable, San Diego

San Diego Holiday Bowl Red Coat Committee

Audit Committee Chair of the San Diego Humane Society

Scott Burack is a Director in the firm's Tax and Financial Services departments. Mr. Burack's areas of concentration include individual, partnership, S corporation, non-profits, estate and trust taxation with an emphasis in working with individuals, their businesses and families. Mr. Burack previously served as a Tax Partner in the firm's bankruptcy tax practice, prior to transitioning to the Financial Services department where he continues to provide tax consulting services to a variety of clients.

Prior to joining Squar Milner, Mr. Burack worked as a Senior Tax Consultant for one of the Big 4 Accounting Firms, performing services for various entities including international corporations and high net worth individuals

Education

Loyola Law School, Los Angeles, California – Juris Doctor

University of California at Santa Barbara – BA Business Economics (Honors)

Professional Credentials

Certified Public Accountant, California

Certified Financial Planner, California

Member, American Institute of Certified Public Accountants

Member, California State Bar Association

Series 7 General Securities Representative

Series 66 Uniform Combined State Law

Life-only, Accident and Health Insurance, Variable Contracts Agent, California



Baker Tilly US, LLP
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San Diego, CA 92122

+1 (858) 597 4100
bakertilly.com

May 19, 2021

Christopher R. Barclay, Trustee
PO Box 2819
La Mesa, CA 91943

RE: *In re Aniello Joseph Pallante, Jr., 20-01333-CL7, United States Bankruptcy Court
for the Southern District of California*

Dear Mr. Barclay:

1. Thank you for the opportunity to provide accounting, tax and financial advisory services on your behalf as the duly appointed Chapter 7 Trustee (the "Trustee") for Aniello Joseph Pallante, Jr. (the "Debtor") in the above captioned bankruptcy case (the "Matter"). This letter (the "Engagement Letter") and the attached *Standard Terms and Conditions*, along with the *Application to Employ Baker Tilly US, LLP to Act as Accountants and Consultants to the Estate* (the "Application") to which it is attached, confirm the understanding and agreement between Baker Tilly US, LLP ("Baker Tilly") and you, solely in your capacity as Trustee, with regard to the advisory and testimonial services Baker Tilly will provide. Stacy Elledge Chiang will lead the engagement team in the Matter.

SCOPE OF SERVICES

2. You, in your capacity as Trustee, have asked that Baker Tilly provide financial advisory services to you to assist with the completion of your duties. These tasks may include, but are not limited to:

- a. Advice and services regarding the Estate's tax liabilities and assistance with preparation of the Estate's annual federal and state tax returns, as required;
- b. Other accounting, professional tax services and consulting services as required by the Trustee in this Matter; and,
- c. Such other services as may be requested by Trustee and permitted by the United States Bankruptcy Court for the Southern District of California (the "Court").

3. You, as Trustee, have also indicated that you may need to designate one or more Baker Tilly principals, partners or employees as a possible witness in the above referenced Matter. The subject and scope of any such testimony will be subject to your direction; however, you understand that Baker Tilly shall undertake all work we deem necessary to deliver such testimony.

4. Furthermore, you also understand that the professional conclusions reached regarding this matter are those of the Baker Tilly professionals. Accordingly, Baker Tilly has not and cannot predict what conclusions the Baker Tilly professionals will reach concerning the specific questions or issues for which the potential expert's opinion testimony may be requested.

Christopher R. Barclay, Trustee
 May 19, 2021
 Page 2

CONFLICTS OF INTEREST

5. You have requested that Baker Tilly determine if any work currently being performed by Baker Tilly would pose a conflict with the work that is the subject of this Engagement Letter. As of the date of this Engagement Letter, we have determined that we can perform the work contemplated herein, free of any conflict of interest.

6. During the course of this Matter, you agree to inform Baker Tilly of additional parties to the dispute or name changes for those parties provided to the extent such additional parties or name changes come your attention. Should this information or any other circumstance that comes to our attention have the potential to change our prior conclusion with regard to a conflict of interest, we will advise you as soon as possible.

FEES AND BILLING ARRANGEMENTS

7. Our fees are based upon the hours actually expended by each engagement team member at each member's applicable hourly billing rate. Our hourly billing rates by professional level for the personnel to be assigned to the Matter for these services are:

Position	Hourly Rate
Partners and Principals	\$500 - \$695
Directors	\$395 - \$495
Managers	\$275 - \$375
Consultants	\$150 - \$275
Paraprofessionals	\$75 - \$175

8. In the normal course of business, Baker Tilly revises its hourly billing rates annually. You understand that, to the extent allowed by the Court, the hourly rates charged for the work on this engagement will reflect the hourly rates in effect at the time services are rendered.

9. You agree to that the reimburse Baker Tilly for any reasonable and documented out-of-pocket expenses, including, without limitation, travel, photocopying, delivery services, postage, vendor charges and other reasonable and documented out-of-pocket expenses incurred in providing professional services. All such charges shall be consistent with the guidelines of the United States Trustee. Additionally, payment for such expenses shall be made only after approval by and authorization from the Court.

10. Baker Tilly acknowledges that its fees and expenses in the Matter are governed by Title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the [Court] (the "Local Rules"), and any orders entered by the Court with regard to professional compensation. Baker Tilly further agrees to accept compensation as awarded by the Court in accordance with the above.

Christopher R. Barclay, Trustee
May 19, 2021
Page 3

OTHER MATTERS

11. You agree that you will prepare and file the papers necessary to ensure Baker Tilly is properly retained by the Court in the Matter. Further, you agree to take the steps necessary to notify Baker Tilly to file any papers necessary to ensure that Baker Tilly is paid in the Matter.

12. To the extent of any inconsistency between the terms of the Application, this Engagement Letter, and the *Standard Terms and Conditions*, the terms of the Application and the resultant order from the Court shall govern. You acknowledge your agreement with the terms stated herein and acknowledge that you have reviewed and agreed to be bound to the terms of this Engagement Letter and the attached *Standard Terms and Conditions* to the extent not inconsistent with the Application and order approving the Application, as evidenced by your signature below, which may be executed in counterparts. Please return to me the signed copy of this Engagement Letter by facsimile or portable document format ("pdf"). Facsimile and pdf signatures shall be deemed original, binding signatures.

We appreciate the opportunity to work with you. Should you have any questions, please do not hesitate to contact me at (949) 222-2999 or Stacy Elledge Chiang at (858) 597-4100.

Very truly yours,

Baker Tilly US, LLP

By:

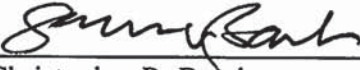
A handwritten signature in black ink, appearing to read 'Katherine Gough', written over a horizontal line.

Katherine Gough
Partner

Christopher R. Barclay, Trustee
May 19, 2021
Page 4

Acceptance by Christopher R. Barclay, Chapter 7 Trustee

The Application, the above Engagement Letter, and the attached *Standard Terms and Conditions* confirm my understanding of the services Baker Tilly US, LLP will perform relating to the above referenced matter, the fee arrangement, and my understanding and agreement to such terms. Also, I, solely in my capacity as Trustee, accept responsibility for payment of Baker Tilly US, LLP's fees, as described above.

Accepted by: 
Christopher R. Barclay
Chapter 7 Trustee for the
Estate of Aniello Joseph Pallante, Jr.

Date: 5/19/2021



Baker Tilly US, LLP

Chapter 7 Trustee Standard Terms and Conditions

1. Services. It is understood and agreed that while Baker Tilly US, LLP's ("Baker Tilly") services may include advice and recommendations, all decisions in connection with the use thereof shall be the responsibility of, and made by the Trustee. References herein to "Trustee" shall refer both to the trustee and the underlying bankruptcy estate(s) collectively on whose behalf services are being rendered as identified in the employment application and engagement letter (collectively, the "Application") to which these Standard Terms and Conditions are attached. The Application, the resultant order, and these Terms and Conditions shall be collectively referred to as the "Agreement." As used herein, "Engagement" shall mean the bankruptcy case or cases in which Baker Tilly is retained by the Application.

2. Not Assurance Services/Not Legal Services. Baker Tilly's work generally will involve the financial analyses of accounting books and records and other financial information/ documents. Our Engagement does not include an audit, review, or compilation in accordance with Generally Accepted Auditing Standards ("GASS") of any financial statements. The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Trustee should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

3. Confidentiality. All communications between Baker Tilly and the Trustee will be treated as confidential. If access to any of the materials in Baker Tilly's possession relating to this Engagement is sought by a third-party, we will promptly notify Trustee of such action and cooperate with Trustee and any law firm employed by Trustee concerning our response thereto. In the event that any person or entity serves a subpoena upon Baker Tilly for testimony or the production of documents or records relating to or arising from any work performed for Trustee in connection with this Engagement, Trustee shall reimburse Baker Tilly from the assets of the bankruptcy estate(s) for all time, costs, and attorneys' fees incurred in responding to such subpoena(s) to the extent allowed by the United States Bankruptcy Court presiding over the relevant Engagement (the "Bankruptcy Court").

4. Payment of Fees and Expenses. Trustee agrees to promptly pay all fees and expenses approved and authorized for payment by the Bankruptcy Court. In the event that there are insufficient fees to pay all administrative claims in full, the Trustee agrees to treat Baker Tilly's allowed fees and expenses with at least the same priority that it treats all other such allowed claims.

5. Taxes. All fees, charges, and other amounts payable to Baker Tilly under the Agreement do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Trustee's sole responsibility, excluding any applicable taxes based on Baker Tilly's net income or taxes arising from the employment or independent contractor relationship between Baker Tilly and its personnel.

6. Term of Engagement

a. Commencement. Baker Tilly will commence work at your direction (written or oral). We reserve the right to cease rendering services if the fully executed Agreement is not received by us within 10 days of the date of this Agreement.

b. Termination. Unless terminated sooner in accordance with the terms set forth below, the Agreement shall terminate on the completion of Baker Tilly's services thereunder. In addition, either party may terminate the Agreement at any time by giving written notice to the other party not less than ten (10) calendar days (or as otherwise provided in the Application) before the effective date of termination and with the consent of the Bankruptcy Court. Baker Tilly shall be paid in full for all services rendered or expenses incurred as of the date of termination to the extent allowed by the Bankruptcy Court. Further, we may terminate the Engagement in the event that we are asked to reach conclusions with which we disagree after obtaining consent from the Bankruptcy Court. Trustee will be responsible for all fees and expenses incurred prior to termination to the extent allowed by the Bankruptcy Court.

7. Ownership.

a. Baker Tilly Property. Baker Tilly has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the Agreement, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas,



Baker Tilly US, LLP

Chapter 7 Trustee Standard Terms and Conditions (cont.)

methods, methodologies, procedures, processes, know-how, and techniques, models, templates; software, user interfaces and screen designs; general purpose consulting and software tools, utilities and routines; and logic, coherence and methods of operation of systems (collectively, the “Baker Tilly Property”). Baker Tilly retains all ownership rights in the Baker Tilly Property. Trustee shall acquire no right or interest in such property. In addition, Baker Tilly shall be free to provide services of any kind to any other party as Baker Tilly deems appropriate and that does not pose a conflict of interest with the work that is the subject of the Agreement, and may use the Baker Tilly Property to do so. Baker Tilly acknowledges that Baker Tilly Property shall not include any of Trustee’s confidential information or tangible or intangible property and Baker Tilly shall have no ownership rights in such property.

b. Ownership of Deliverables. All documents, materials or information of any kind created by Baker Tilly in connection with this Engagement, including, without limitation, any written reports, memoranda, work papers or status summaries, are work product (collectively, “Work Product”). All Work Product shall be owned and maintained by Baker Tilly. It is agreed that all Work Product and all other working papers and other documents prepared by Baker Tilly pursuant to this Agreement will be maintained as confidential materials and will not be disclosed to third parties without the Trustee’s consent, except as may be required by law, regulation or judicial or administrative process. Baker Tilly agrees to notify the Trustee promptly of any of the following events: (i) a request by anyone to examine, inspect or copy any Work Product or other working papers, documents or records relating to this Engagement, unless prohibited by law; or (ii) any attempt to serve, or the actual service of, any court order, subpoena or summons upon Baker Tilly that requires the production of such documents or records.

c. Use of Work Product. Trustee agrees not to use Baker Tilly Work Product other than in connection with the Engagement for which it was prepared without Baker Tilly’s written consent.

8. Limitation on Warranties. This is a services Engagement. Baker Tilly warrants that it will perform services under the agreement in good faith, with qualified personnel in a competent and workmanlike manner. Baker Tilly disclaims all other warranties, either express or implied, including, without limitation, warranties of

merchantability and fitness for a particular purpose.

9. Cooperation; Use of Information.

a. Trustee agrees to cooperate with Baker Tilly in the performance of the services under the Agreement and shall provide Baker Tilly with timely access to and use of personnel, facilities, equipment, data and information within the Trustee’s control to the extent necessary for Baker Tilly to perform the services under the Agreement. The Application may set forth additional obligations of Trustee in connection with the Engagement.

b. Trustee acknowledges and agrees that Baker Tilly may, in performing its obligations pursuant to this Agreement, use data, material and other information furnished by Trustee without any independent investigation or verification and that Baker Tilly shall be entitled to rely upon the accuracy and completeness of such information in performing the services under the Agreement.

c. To the extent the Services require Baker Tilly receive personal data or personal information from Trustee, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal, or international laws, standards, guidelines, policies, or regulations governing the collection, use, disclosure, sharing, or other processing of personal data or personal information with which Baker Tilly or its Trustees must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Trustee personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Trustee is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Trustee represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process



Baker Tilly US, LLP

Chapter 7 Trustee Standard Terms and Conditions (cont.)

such information in connection with the Services described herein.

d. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Trustee is responsible for providing timely written notification to Baker Tilly of any additions, changes, or removals of access for Trustee personnel to Baker Tilly provided systems or applications. If Trustee becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Trustee should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

10. Force Majeure. Neither Trustee nor Baker Tilly shall be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence or any law, order or requirement of any governmental agency or authority.

11. Independent Contractor. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of or in the name of, the other.

12. Confidentiality.

a. "Confidential Information" means all documents, software, reports, data, records, forms and other materials (including without limitation Work Product as defined herein) obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") in the course of performing the services under the Agreement: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include

information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; or (iv) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

b. The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent required pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.

c. Each party shall be deemed to have met its nondisclosure obligations under this Paragraph 15 as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.

d. If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall provide prompt written notice, unless legally prohibited, to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.

e. Notwithstanding anything to the contrary set forth herein, no provision in the Agreement is or is intended to be construed as a condition of confidentiality within the meaning of Internal Revenue Code sections 6011, 6111, 6112 or the regulations thereunder. Trustee (and each employee, representative or other agent of Trustee) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this Engagement that reduces or defers Federal tax and all materials of any kind (including opinions or other tax analyses) that are



Baker Tilly US, LLP

Chapter 7 Trustee Standard Terms and Conditions (cont.)

provided to Trustee relating to such tax treatment and tax structure.

13. Document Retention.

a. It is not our practice to retain work papers, e-mails, notes or data files that have been updated or superseded, unless shared with the Trustee or a third-party working with the Trustee. However, we will retain certain copies of e-mails, analyses, draft reports, or other materials provided by Trustee or any third party, or provided by us to Trustee or any third-party. Any requests for other document retention policies must be made in writing at the time of the execution of the Application.

b. We may maintain copies of all our work product and related materials for our files. If we choose not to retain copies, Trustee will provide access to the work papers upon reasonable notice. Baker Tilly has a file retention policy requiring the destruction of all Trustee files seven years after each case is “resolved” as it pertains to this type of Engagement, unless otherwise dictated by a valid protective order issued by an appropriate court of law. Baker Tilly makes no representation of retention of files after this date, and shall have no liability for not retaining information or data after such date, regardless of any obligation of Trustee to maintain information or data beyond that time, and regardless of whether there may be important tax or financial information in the files that will be destroyed. Trustee will have access to our files and may request all or part of our records to be copied at their expense, or returned prior to destruction so long as all fees and expenses have been paid in full. By signing the Application, Trustee acknowledges its understanding of, and agrees to, Baker Tilly’s retention policy.

14. Survival. The provisions herein that, by its nature, including without limitation provisions relating to limitations on liability and indemnification, should survive the termination of the Engagement are intended to and do survive the termination of the Engagement.

15. Assignment. Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld.

16. Severability. In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected and each such term

and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

17. Governing Law. The Agreement shall be governed by and construed in accordance with the laws of the state in which the Bankruptcy Court sits, without regard to the conflict of laws provisions thereof. The Bankruptcy Court shall have jurisdiction or any dispute arising from the Agreement.

18. Miscellaneous.

a. Sarbanes-Oxley. In accepting this Engagement, Trustee acknowledges that completion of this Engagement will not constitute a basis for Trustee’s assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (“SOX”). This Engagement shall not be construed to support Trustee’s responsibilities under Section 404 of SOX requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

b. Electronic Communication. Baker Tilly may communicate with Trustee by electronic mail or otherwise transmit documents in electronic form during the course of this Engagement. Trustee accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that Baker Tilly transmits to Trustee.

c. Notices. Any notices given pursuant to this Agreement shall be in writing, delivered to the address (es) set forth in the Application and shall be considered given when received.

d. Entire Agreement. This Agreement, including the Application, the Engagement Letter, and all Exhibits, constitute the entire agreement between Baker Tilly and Trustee with respect to this Engagement and supersede all other oral and written representation, understandings or agreements relating to this Engagement.

e. Failure to Enforce Not a Waiver. The failure of either party at any time to enforce any of the provisions of this Agreement will in no way be construed as a waiver of such provisions and will not affect the right



Baker Tilly US, LLP

Chapter 7 Trustee Standard Terms and Conditions (cont.)

of party thereafter to enforce each and every provision thereof in accordance with its terms.

f. Baker Tilly International Limited. Baker Tilly US, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to Trustees. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.



Exhibit B
Baker Tilly US, LLP
Chapter 7 Trustee Billing Rates

Schedule of Hourly Rates ⁽¹⁾

Partners, Principals and Directors	\$395 to \$695
Managers	\$275 to \$375
Consultants	\$150 to \$275
Paraprofessionals	\$75 to \$175

Schedule of Out-of-Pocket Costs

Copies	\$ 0.10 per page (or actual cost for services outsourced)
Facsimiles	\$ 0.30 per page for outgoing transmissions (no charge for incoming transmissions)
Postage	Actual
Messenger	Actual
Parking	Actual
Mileage	IRS standard rate

Professionals ⁽²⁾

Stacy Elledge Chiang, CPA, CFF, CIRA (Director)	\$395
Eileen Castle, CPA, CFE, CIRA (Senior Manager)	\$360
Nicole Calvillo (Supervisor)	\$205
Marjaneh Hernandez (Paraprofessional)	\$145

Notes:

⁽¹⁾ Rates are subject to change.

⁽²⁾ The hourly billing rates of each professional expected to render services in this matter.

EXHIBIT C
PARTIES SEARCHED

In re: Aniello Joseph Pallante, Jr.
UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA
CASE NO. 20-01333-CL7
ACCOUNTANTS AND CONSULTANTS TO THE ESTATE

PARTY SEARCHED	RELATIONSHIP
ANIELLO JOSEPH PALLANTE, JR. AKA NEIL PALLANTE	DEBTOR
ANGELA ROBISON	CO-DEBTOR
MAUREEN A. ENMARK	ATTORNEY REPRESENTING DEBTOR
CHRISTOPHER R. BARCLAY	TRUSTEE
YOSINA M. LISSEBECK	ATTORNEY REPRESENTING TRUSTEE
LISSEBECK LAW	LAW FIRM REPRESENTING PARTY
FAY SERVICING	SECURED CREDITOR
INTERNAL REVENUE SERVICE	SECURED AND PRIORITY CREDITOR
AMERICAN EXPRESS	UNSECURED NON-PRIORITY CREDITOR
BANK OF AMERICA	UNSECURED NON-PRIORITY CREDITOR
BARCLAY'S BANK OF DELAWARE	UNSECURED NON-PRIORITY CREDITOR
BBVA USA	UNSECURED NON-PRIORITY CREDITOR
CAPITAL ONE BANK USA	UNSECURED NON-PRIORITY CREDITOR
CITICARDS CBNA	UNSECURED NON-PRIORITY CREDITOR
COMENITY BANK	UNSECURED NON-PRIORITY CREDITOR
CREDIT ONE BANK	UNSECURED NON-PRIORITY CREDITOR
DISCOVER BANK	UNSECURED NON-PRIORITY CREDITOR
JPMCB CARD SERVICES	UNSECURED NON-PRIORITY CREDITOR

EXHIBIT C
PARTIES SEARCHED

In re: Aniello Joseph Pallante, Jr.
UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA
CASE NO. 20-01333-CL7
ACCOUNTANTS AND CONSULTANTS TO THE ESTATE

PARTY SEARCHED	RELATIONSHIP
LENDING CLUB CORPORATION	UNSECURED NON-PRIORITY CREDITOR
UNION BANK OF CALIFORNIA	UNSECURED NON-PRIORITY CREDITOR
USAA FSB	UNSECURED NON-PRIORITY CREDITOR
WELLS FARGO BANK	UNSECURED NON-PRIORITY CREDITOR
LEMUEL BRYANT JAQUEZ	ATTORNEY REPRESENTING CREDITOR
GHIDOTTI BERGER, LLP	LAW FIRM REPRESENTING PARTY
TIFFANY CARROLL	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
ABRAM FEUERSTEIN	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
MIEKE BIGBIE-CERWIN	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
RONAELE CREEL	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
KEN DENNIS	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
JEE (JASON) CHA	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
CHRISTINA DOUGHERTY	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
MICHAEL WEST	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
HAEJI HONG	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
KRISTIN MIHELIC	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15

**EXHIBIT C
PARTIES SEARCHED**

In re: Aniello Joseph Pallante, Jr.
**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA
CASE NO. 20-01333-CL7
ACCOUNTANTS AND CONSULTANTS TO THE ESTATE**

PARTY SEARCHED	RELATIONSHIP
DAVID ORTIZ	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
CORINA PANDELI	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
LESLIE SKORHEIM	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
TODD TAPPE	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15
ANISA LODHI	OFFICE OF THE UNITED STATES TRUSTEE, REGION 15

**EXHIBIT D
DISCLOSURES**

In re: Aniello Joseph Pallante, Jr.
**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA
CASE NO. 20-01333-CL7
ACCOUNTANTS AND CONSULTANTS TO THE ESTATE**

PARTY SEARCHED	RELATIONSHIP
AMERICAN EXPRESS	One or more Baker Tilly partners own shares in this entity in amounts that are <i>de minimis</i> to both the entity and the partner.
BANK OF AMERICA	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Further, one or more Baker Tilly partners own a <i>de minimis</i> number of shares that are immaterial to the partner and the entity.
CHRISTINA DOUGHERTY	Ms. Dougherty previously worked for Squar Milner LLP, which combined with Baker Tilly effective November 1, 2020. Additionally, certain members of the Baker Tilly team worked with Ms. Dougherty at a previous employer.
CHRISTOPHER R. BARCLAY	Baker Tilly provides or has provided services to this person in his capacity as trustee and provides or has provided services to mutual clients of this person on unrelated matters. Further, certain members of the Baker Tilly team worked with Mr. Barclay at a previous employer.
FAY SERVICING	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
LISSEBECK LAW	Baker Tilly provides or has provided services to one or more mutual clients of this firm.
USAA FSB	Baker Tilly provides or has provided services to this entity or an affiliate of this entity unrelated to this matter.

**EXHIBIT D
DISCLOSURES**

***In re: Aniello Joseph Pallante, Jr.*
UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA
CASE NO. 20-01333-CL7
ACCOUNTANTS AND CONSULTANTS TO THE ESTATE**

PARTY SEARCHED	RELATIONSHIP
WELLS FARGO BANK	Baker Tilly provides or has provided services to this entity or an affiliate of this entity unrelated to this matter. Further, one or more Baker Tilly partners own shares in this entity in amounts that are <i>de minimis</i> to both the entity and the partner.
YOSINA M. LISSEBECK	Baker Tilly provides or has provided services to one or more mutual clients of this attorney.

CSD 1001A [07/01/18]

Name, Address, Telephone No. & I.D. No.

Christopher R. Barclay, Chapter 7 Trustee

5055 N. Harbor Drive, Suite 210

San Diego, CA 92106

U.S. Mail: P.O. Box 2819, La Mesa, CA 91943-2819

Telephone: (619) 255-1529

Email: admin@crb7trustee.com

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA

325 West F Street, San Diego, California 92101-6991

In Re

Aniello Joseph Pallante, Jr.

Debtor.

BANKRUPTCY NO. 20-01333-CL7

Date of Hearing: [None Set]

Time of Hearing: [None Set]

Name of Judge: Hon. Christopher B. Latham

ORDER ON**Ex Parte Application to Employ Baker Tilly US, LLP as Accountant**

The court orders as set forth on the continuation pages attached and numbered 2 through 2 with exhibits, if any, for a total of 2 pages. Motion/Application Docket Entry No. _____.

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DATED:

Judge, United States Bankruptcy Court

Upon the application of Christopher R. Barclay, chapter 7 trustee (the "Trustee") of the bankruptcy estate (the "Estate") of Aniello Joseph Pallante, Jr. (the "Debtor"), for authority to employ Baker Tilly US, LLP ("Baker Tilly") as accountants and consultants to the Estate, the declaration and exhibits in support thereof (collectively, the "Application"), it appearing that Baker Tilly is disinterested within the meaning of 11 U.S.C. § 101(14), no opposition to the Application having been filed or received, and good cause appearing thereon:

IT IS HEREBY ORDERED THAT:

1. The Application is approved. The Trustee is authorized to employ the Baker Tilly to act as accountants and consultants to the Estate on the terms and for the purposes described in the Application pursuant to 11 U.S.C. § 327(a).
2. The employment of Baker Tilly shall be at the expense of the Estate, with the compensation and reimbursement of Baker Tilly to be allowed and awarded by the Court upon application after notice and hearing or pursuant to such interim procedure as the Court may subsequently authorize after notice and hearing.

IT IS SO ORDERED.

PROOF OF SERVICE

I, Mary Lou Cunanan, declare as follows:

I am employed in the County of San Diego, State of California; I am over the age of eighteen years and am not a party to this action; my business address is P.O. Box 2819, La Mesa, CA 91943-2819, in said County and State. On 6/2/2021, I served the following document(s):

EX PARTE APPLICATION OF TRUSTEE FOR AUTHORITY TO EMPLOY BAKER TILLY US, LLP TO ACT AS ACCOUNTANTS AND CONSULTANTS TO THE ESTATE; DECLARATIONS OF CHRISTOPHER R. BARCLAY AND JERE G. SHAWVER; AND EXHIBITS

on each of the interested parties stated on the attached service list.

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"): Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On 6/2/2021, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the e-mail address(es) indicated below:

☒ Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL: On 6/2/2021, I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows.

☒ Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR E-MAIL: Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 6/2/2021, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or e-mail as follows.

U.S. Trustee: ustp.region15sop@usdoj.gov (Via Email Delivery)

Proposed Accountant/Consultant: Stacy Elledge Chiang of Baker Tilly US, LLP:
stacy.chiang@bakertilly.com (Via Email Delivery)

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: 6/2/2021

By: /s/ Mary Lou Cunanan
MARY LOU CUNANAN

TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):

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